

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO



UNITED STATES OF AMERICA,

v.

NOMAR MIMBS-MACHIAVELO,
Defendant.

INFORMATION

CRIMINAL NO. 25-

VIOLATION:
18 U.S.C. § 371

ONE COUNT

THE UNITED STATES ATTORNEY CHARGES:

GENERAL ALLEGATIONS

At all times relevant to this Information:

1. The Puerto Rico Department of Treasury (*Departamento de Hacienda* or "PRDT") was an executive department of the government of Puerto Rico established by Article IV, Section 6 of the Puerto Rico Constitution, which received benefits of more than \$10,000 under a Federal program involving a grant, contract, subsidy, loan, guarantee, insurance, and other form of Federal assistance during the twelve months preceding January 1, 2021, and the twelve months following January 1, 2021.

2. The Coronavirus Aid, Relief, and Economic Security ("CARES") Act was a federal law enacted on March 27, 2020, to provide emergency financial assistance to state and local governments to offset the unexpected costs incurred by the COVID-19 pandemic.

3. The CARES Act created a Coronavirus Relief Fund to assist state and local governments to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures. In or around April 2020, the U.S. Treasury Department

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allocated over \$2.2 billion under the Coronavirus Relief Fund to the government of the of Puerto Rico to help individuals suffering from the economic downturn caused by the COVID-19 pandemic.

4. On January 5, 2021, the Governor of Puerto Rico issued Executive Order OE-2021-010, which established a program known as the Business Interruption Grant (“BIG”) program. The BIG program’s purpose was to provide assistance from the Coronavirus Relief Fund to eligible small businesses that had not participated in the Small Business Administration Payroll Protection Program—a different federally funded program.

5. After the week of February 1, 2021, the application period opened to submit BIG program applications through the PRDT’s online platform, that is, the Internal Revenue Unified System (“SURI” for its Spanish acronym).

6. Individual A was an employee of the PRDT.

7. As an employee of the PRDT, Individual A had privileged access to the SURI accounts of Puerto Rico taxpayers. Specifically, Individual A had access to Puerto Rico taxpayers’ login credentials, personal financial information, employer identification numbers, and social security numbers.

COUNT ONE
Conspiracy to Defraud the United States
(18 U.S.C. § 371)

8. The allegations in paragraphs 1 through 7 of this Information are re-alleged and incorporated by reference as if fully set forth herein.

The Conspiracy and its Objects

9. From in or about January 2021, and continuing thereafter until in or about May 2021, in the District of Puerto Rico and elsewhere within the jurisdiction of this Court, the

defendant,

NOMAR MIMBS MACHIAVELO,

did knowingly and willfully conspire and agree with Individual A, a government official and agent of PRDT, and others known and unknown to the Grand Jury, to commit offenses against the United States, including Theft of Government Funds in excess of \$1,000 and Federal Program Bribery, that is, to corruptly give, offer, and agree to give anything of value to any person, with intent to influence an agent of the PRDT in connection with any business, transaction, and series of transactions of the PRDT valued at \$5,000.00 or more as opportunities arose, in violation of 18 U.S.C. § 641 and § 666(a)(2).

Purpose of the Conspiracy

10. The purpose of the conspiracy was for defendant **NOMAR MIMBS MACHIAVELO** to benefit and enrich himself by corruptly giving, offering, and agreeing to give things of value, including money and free meals, to Individual A in exchange for access to SURI taxpayer information, which would then be utilized to submit fraudulent BIG program applications and steal federal funds allocated to the BIG program.

Manner and Means of the Conspiracy

11. It was a part of the manner and means of the conspiracy that defendant, **NOMAR MIMBS MACHIAVELO**, would corruptly give, offer, and agree to give things of value to PRDT employees, namely U.S. currency and paid-for meals, with the intent to influence and reward the PRDT employees for modifying and providing the SURI credentials of taxpayers, which **NOMAR MIMBS SANTIAGO MACHIAVELO** later used to file fraudulent BIG program applications.

12. It was further a part of the manner and means of the conspiracy that the

defendant, **NOMAR MIMBS MACHIAVELO**, willfully and knowingly embezzled, stole, purloined, and converted to his own use or the use of another, money of the United States, namely, BIG program benefits, to which he knew he was not entitled having an estimated total value of \$492,045.

Overt Acts

13. In furtherance of the conspiracy and to effect the objects of the conspiracy, the following overt acts, among others, were committed in the District of Puerto Rico and elsewhere within the jurisdiction of this Court:

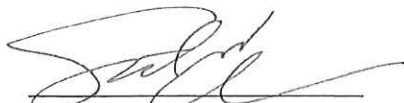
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- a. On an ongoing basis, from in or about January 2021 through in or about May 2021, defendant **NOMAR MIMBS-MACHIAVELO** requested that Individual A modify the SURI login credentials of 630 Puerto Rico taxpayers, and provide the modified login credentials to defendant **NOMAR MIMBS-MACHIAVELO**.
 - b. In exchange for modifying and providing the SURI credentials of taxpayers, defendant **NOMAR MIMBS-MACHIAVELO** gave and agreed to give Individual A cash and free meals.

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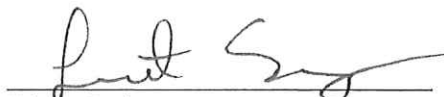
- c. Defendant **NOMAR MIMBS-MACHIAVELO** used 21 of these modified credentials to file fraudulent BIG program applications under the names of 21 taxpayers without these taxpayers' knowledge or consent.
- d. As a result, defendant **NOMAR MIMBS-MACHIAVELO** caused the receipt of a total of \$148,000 of BIG program benefits, disbursed by PRDT into bank accounts that did not belong to the 21 taxpayers.

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All in violation of Title 18, *United States Code*, Section 371.

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